

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO.
)	
Petitioner,)	DECLARATION OF REVENUE OFFICER
)	VENICE HOCHMAN; EXHIBIT A
v.)	
)	
ALAN YUGAWA,)	
)	
Respondent.)	
_____)	

DECLARATION OF REVENUE OFFICER VENICE HOCHMAN;
EXHIBIT A

I, Venice Hochman, declare as follows:

1. I am a duly commissioned Revenue Officer with the Small Business/Self-Employed Division of the Internal Revenue Service ("IRS"). My post of duty is in Honolulu, Hawaii. As a Revenue Officer, I am authorized to issue IRS administrative summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1 and IRS Delegation Order No. 4 (as revised).

2. In my capacity as a Revenue Officer, I am conducting an investigation to determine Alan Yugawa's federal income tax liability for the calendar year 2011.

3. The records of the Internal Revenue Service show that Alan Yugawa has not filed his income tax return for the calendar year 2011.

4. In furtherance of this investigation, and in accordance with 26 U.S.C. § 7602, on March 8, 2013, I issued an IRS administrative summons to the Respondent to appear before me on March 19, 2013, to give testimony and to produce for examination the books, records, papers, and other data described in the summons. A copy of the summons is attached hereto and incorporated by reference herein as Exhibit A.

5. On March 8, 2013, in accordance with 26 U.S.C. § 7603, I served the summons by leaving a copy of the summons attached to the door of the Respondent's last and usual place of abode, as evidenced by the certificate of service included in Exhibit A.

6. On March 19, 2013, the date scheduled for compliance with the summons, Respondent appeared but did not produce for examination the books, records, papers, and other data described in the summons for the calendar year 2011. Respondent's refusal to satisfy the requirements of the summons continues to the date of execution of this declaration.

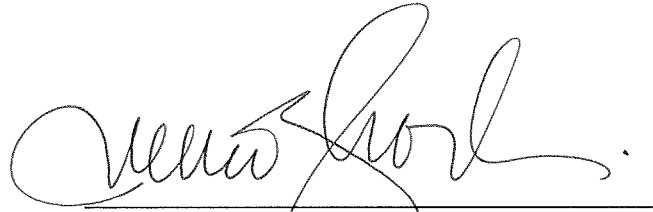
7. The books, records, papers, and other data sought by the summons are not in the possession of the IRS.

8. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been followed.

9. The testimony, books, records, papers, and other data sought by the summons may be relevant to the determination of Alan Yugawa's income tax liability for the calendar year 2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 8th day of May, 2013, in Honolulu, Hawaii.

A handwritten signature in cursive script, appearing to read "Venice Hochman", written over a horizontal line.

Venice Hochman
Revenue Officer
Internal Revenue Service